Ector County ISD

Budget & Tax Rate Hearing

2024 – 2025

Presented by: Deborah Ottmers, ECISD Chief Financial Officer

6/18/2024

Our Mission

The mission of Ector County ISD is to inspire and challenge every student to be prepared for success and to be adaptable in an ever-changing society.

Our Vision

Serving….

- 33,500 students
- In 43 schools
- Over 945 square miles
- With approximately 4,200 staff



Major items included in Budget:

Based on 2024/2025 board budget goals

- Retain high quality programs
- Retain high quality employees
- General Fund deficit budget to max of $12 million
- General Fund at approximately 90 days of available fund balance
- School safety and facility improvements
- Equity weighted strategic campus staffing and funding allocations for special education, economically disadvantaged, and English language learners
- Modified zero-base budgeting for departments
- Compensation one time or increase if possible

ECISD
Budget Projections
General Fund
6/4/2024



		Audited 2019/20	Audited 2020/21	Audited 2021/22	Audited 2022/23	current law 33,500 enrolled 88% attendance Projected 2023/24	current law 33,500 enrolled 88% attendance Projected 2024/25
Enrolled (at snapshot at end of Oct)		33,822	31,881	31,810	33,340	33,500	33,500
Refined Average Daily Attendance (end)		29,754	28,669	28,572	29,205	29,500	29,600
Revenue							
57xx	Local - M&O Property Tax-current	$ 160,935,461	$ 157,601,471	$ 152,524,869	$ 158,598,187	$ 130,000,000	$ 132,227,000
57xx	Local - Other	$ 4,574,014	$ 2,340,764	$ 3,810,912	$ 8,736,117	$ 17,500,000	$ 14,999,062
5811	State- Available School Fund	$ 9,535,963	$ 18,350,861	$ 15,884,281	$ 18,030,443	$ 12,116,368	$ 11,793,200
5812	State- Foundation School Program	$ 115,353,065	$ 101,613,254	$ 106,178,757	$ 111,626,377	$ 159,212,740	$ 159,698,738
58xx	State - Other	$ 310,278	$ 1,250,749	$ 2,234,175	$ 467,246	$ 1,315,640	$ 30,000
5831	State - TRS on Behalf	$ 13,235,877	$ 12,942,614	$ 12,921,787	$ 14,334,183	$ 14,500,000	$ 15,000,000
59xx	Federal - Other	$ 2,791,272	$ 12,472,945	$ 10,376,058	$ 6,898,105	$ 4,100,000	$ 3,500,000
7xxx	Other Sources	$ 69,131	$ 99,049	$ 532,462	$ 849,274	$ 550,000	$ 500,000
	Total Revenue	**$ 306,805,051**	**$ 306,671,707**	**$ 304,463,301**	**$ 319,539,932**	**$ 339,294,748**	**$ 337,748,000**
Expenditures							
61xx	Payroll-TRS on Behalf 6144	$ 13,235,877	$ 12,942,614	$ 12,921,787	$ 14,334,183	$ 14,500,000	$ 15,000,000
	Payroll-	$ 207,820,644	$ 200,944,308	$ 227,229,212	$ 236,555,545	$ 238,302,108	$ 231,735,408
	Payroll-one time retention						$ 6,000,000
	Payroll- not in pos control sys						$ 1,618,635
	Payroll-campus sub short term						$ 1,625,400
	Payroll-campus sub professional development						$ 650,160
	Payroll - subs - campus long term and other						$ 1,424,440
	Payroll - extra duty						$ 3,705,962
	Payroll - summer						$ 2,160,820
	Payroll - new position non campus requests/reclasses/adj						$ 500,000
	Payroll - new stipends/suppl pay						$ -
	Payroll - new campus staffing positons/adj for SPED behavior						$ 2,500,000
61xx	Charter - STEM Academy payroll						$ 4,150,000
62xx	Charter - STEM Academy other					$ 3,700,000	$ 3,700,000
	Charter - Ector MS other					$ 14,100,000	$ -
	Charter - YMCA other					$ 1,300,000	$ 1,300,000
62xx	Contracted Services	$ 23,460,402	$ 33,568,800	$ 30,895,755	$ 38,381,081	$ 25,282,000	$ 28,923,982
63xx	Supplies	$ 25,095,643	$ 12,666,474	$ 17,797,549	$ 20,973,729	$ 17,000,000	$ 19,559,089
64xx	Travel/Misc	$ 7,850,600	$ 7,870,482	$ 7,517,781	$ 9,073,446	$ 11,500,000	$ 11,287,303
65xx	Debt Service	$ 481,389	$ 2,726,139	$ 989,124	$ 1,106,669	$ 1,300,000	$ 1,388,000
66xx	Capital Outlay	$ 5,859,951	$ 5,568,847	$ 14,390,204	$ 7,355,359	$ 18,300,000	$ 6,075,000
62xx-64xx	Campus Allocations (non payroll)						$ 5,918,801
8xxx	Other Uses	$ 611,605	$ 506,410	$ 306,166	$ 390,882	$ 525,000	$ 525,000
62xx-64xx	move exp out to Esser 3					$ (4,000,000)	
61xx-63xx	various ($4m stud devices + payroll org 698 and 114 and 115+$4m pr above for AC change)					$ 13,970,000	
61xx-63xx	various requests-moved to ESSER 3					$ (13,970,000)	
	Total Expenditures	**$ 284,416,111**	**$ 276,794,074**	**$ 312,047,578**	**$ 327,170,894**	**$ 341,809,108**	**$ 349,748,000**
PP Adj	Campus Activity Fund reclass		$ (933,607)				
Revenues Over(Under) Expenditures		**$ 22,388,940**	**$ 28,944,026**	**$ (7,584,277)**	**$ (7,630,962)**	**$ (2,514,360)**	**$ (12,000,000)**
	Note: Budget capital outlay in new year from fund balance reserves						
Ending Fund Balance		**$ 89,289,685**	**$ 118,233,711**	**$ 110,649,434**	**$ 103,018,472**	**$ 100,504,112**	**$ 88,504,112**

ECISD
Budget Projections
General Fund
6/4/2024

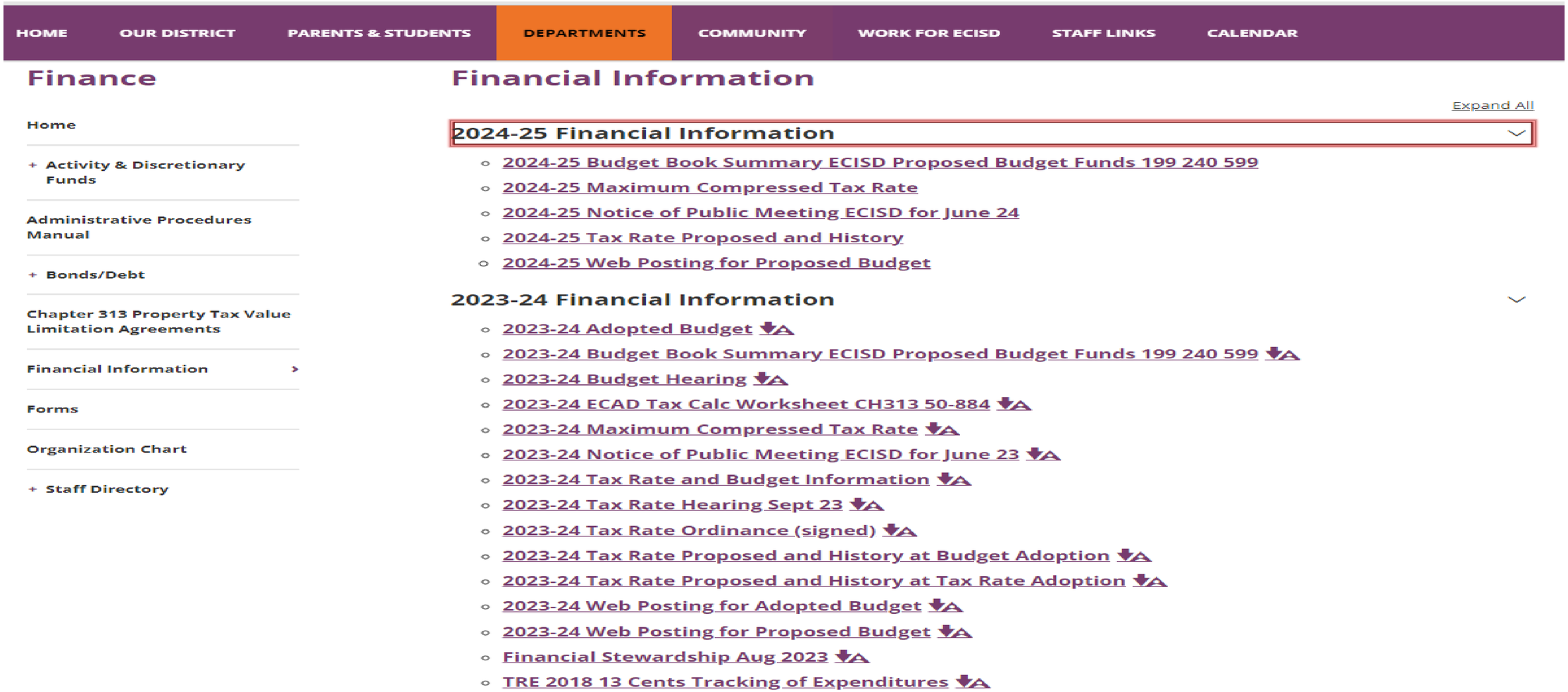
ECISD Finance Division

	Audited 2019/20	Audited 2020/21	Audited 2021/22	Audited 2022/23	current law 33,500 enrolled 88% attendance Projected 2023/24	current law 33,500 enrolled 88% attendance Projected 2024/25
Enrolled (at snapshot at end of Oct)	33,822	31,881	31,810	33,340	33,500	33,500
Refined Average Daily Attendance (end)	29,754	28,669	28,572	29,205	29,500	29,600
Fund Balance Days of Expenditure	113	154	128	113	106	91
Fund Balance per enrolled	$ 2,640	$ 3,709	$ 3,478	$ 3,090	$ 3,000	$ 2,642
Revenue per enrolled	$ 9,071	$ 9,619	$ 9,571	$ 9,584	$ 10,128	$ 10,082
Revenue per enrolled per each of 180 days	$ 50	$ 53	$ 53	$ 53	$ 56	$ 56
State Funding allocation per enrolled	$ 8,451	$ 8,706	$ 8,632	$ 8,646	$ 8,995	$ 9,066
State Funding allocation per enrolled per 180 days	$ 47	$ 48	$ 48	$ 48	$ 50	$ 50
Expenditure per enrolled	$ 8,409	$ 8,682	$ 9,810	$ 9,813	$ 10,203	$ 10,440
Expenditure per enrolled per each of 180 days	$ 47	$ 48	$ 54	$ 55	$ 57	$ 58
Property Tax Rate	**$ 1.17792**	**$ 1.17792**	**$ 1.17792**	**$ 1.17792**	**$ 1.01400**	**$ 1.01400**
Fund 199 Maintenance & Operations	$ 1.06835	$ 1.06835	$ 1.05170	$ 0.98100	$ 0.75960	$ 0.75960
Fund 599 Debt Service	$ 0.10957	$ 0.10957	$ 0.12622	$ 0.19692	$ 0.25440	$ 0.25440
Operating Days in a year	360	360	360	360	360	360
School Days in a year	180	180	180	180	180	175
Recommended days of fund balance	90	90	90	90	90	90
Enrolled	33,822	31,881	31,810	33,340	33,500	33,500
Refined Average Daily Attendance	29,754	28,669	28,572	29,205	29,500	29,600
Operating Expenditure per each of 360 days	790,045	768,872	866,799	908,808	949,470	971,522
Operating Expenditure for 90 days (25%) (recommended fund balance)	71,104,028	69,198,519	78,011,895	81,792,724	85,452,277	87,437,000
Fund Balance amount differs from 90 days op exp	18,185,657	49,035,193	32,637,540	21,225,749	15,051,835	1,067,112
Fund Balance per each of 360 days	$ 248,027	$ 328,427	$ 307,360	$ 286,162	$ 279,178	$ 245,845
Fund Balance Days of Expenditure	113	154	128	113	106	91
Fund Balance Days differs than 90 recommended	23	64	38	23	16	1
Amount differs from 90 days	$ 18,185,657	$ 49,035,193	$ 32,637,540	$ 21,225,749	$ 15,051,835	$ 1,067,112

Supplant to ESSER I-$5 m Supplant to ESSER II-$21m

Supplant to ESSER III-$10m

ECISD Website - Finance Division



https://www.ectorcountyisd.org/Page/5843

Budget Book

By Campus and Department

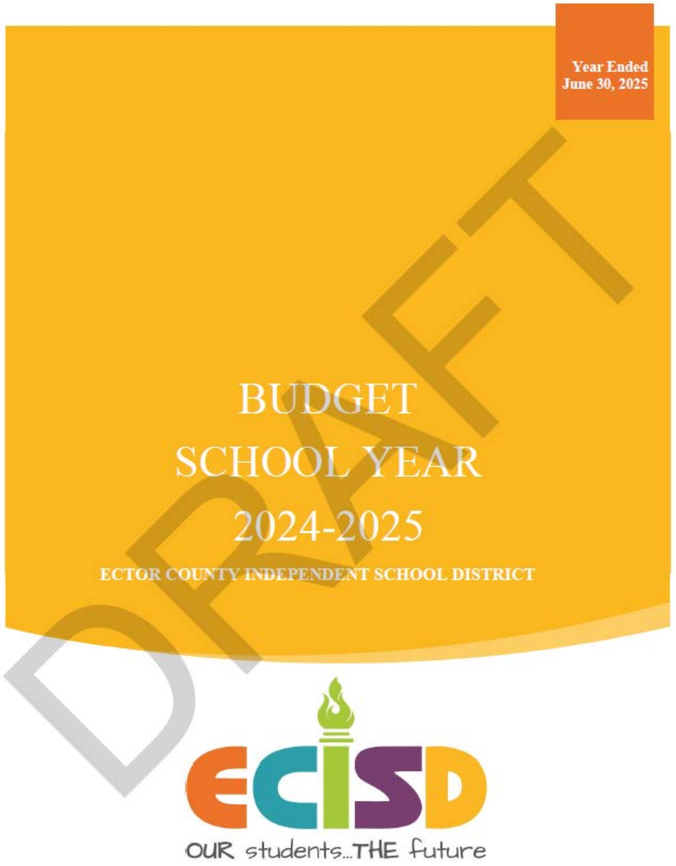


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Budgets to Adopt

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
REVENUES, APPROPRIATIONS AND OTHER FINANCING SOURCES
REQUIRED BUDGETS TO ADOPT
2024-2025

Codes		GENERAL FUND 2024-2025 PROPOSED BUDGET	SCHOOL NUTRITION FUND 2024-2025 PROPOSED BUDGET	DEBT SERVICE FUND 2024-2025 PROPOSED BUDGET	TOTAL 2024-2025 PROPOSED BUDGET
REVENUES					
5700	Local and Intermediate	147,226,062	702,700	46,249,195	194,177,957
5800	State	186,521,938	434,000	-	186,955,938
5900	Federal	[illegible]	19,140,615	[illegible]	[illegible]
	Total - All Revenues	337,248,000	20,277,31	46,249,195	403,774,510
APPROPRIATIONS					
11	Instruction	200,591,101	-	-	200,591,101
12	Instructional Resources and Media Services	2,080,846	-	-	2,080,846
13	Curriculum and Staff Development	9,812,543	-	-	9,812,543
21	Instructional Leadership	5,236,712	-	-	5,236,712
23	School Leadership	19,788,203	-	-	19,788,203
31	Guidance, Counseling and Evaluation Services	16,622,717	-	-	16,622,717
32	Social Work Services	1,898,930	-	-	1,898,930
33	Health Services	3,206,566	-	-	3,206,566
34	Student Transportation	10,848,013	-	-	10,848,013
35	Food Services	-	20,327,315	-	20,327,315
36	Co/Extra Curricular Activities	8,062,579	-	-	8,062,579
41	General Administration	8,517,284	-	-	8,517,284
51	Plant Maintenance and Operations	36,845,955		-	36,845,955
52	Security and Monitoring Services	8,225,177	-	-	8,225,177
53	Data Processing Services	9,325,521	-	-	9,325,521
61	Community Services	1,511,998	-	-	1,511,998
71	Debt Services	1,388,000	-	16,849,195	18,237,195
81	Facilities Acquisition and Construction	3,000,000	-	-	3,000,000
92	Recapture Payment to state	-	-	-	-
93	Recapture Incremental Costs	-	-	-	-
99	Intergovernmental Charges	2,260,855	-	-	2,260,855
	Total - All Appropriations	349,223,000	20,327,315	16,849,195	386,399,510
OTHER FINANCING SOURCES/(USES)					
7000	Other Financing Sources	500,000	50,000	-	550,000
8000	Other Financing Uses	525,000	-	-	525,000
	Total - Other Financing Sources (Uses)	25,000	50,000	-	25,000
	Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations	(12,000,000)	-	29,400,000	17,400,000
	Fund Balance Beginning (Estimated)	100,504,112	7,166,340	16,820,602	124,491,054
		(12,000,000)	-	29,400,000	17,400,000
3000	Fund Balance Ending (Estimated)	88,504,112	7,166,340	46,220,602	141,891,054

Ector County Independent School District
General Operating Fund 199
Adopted Budget by Function and Object
for Fiscal Year 2024 - 2025
at June 18, 2024

Finance Division

Object Code	Estimated Revenue	Per Enrolled 33,500	2024 - 2025 Budget	
5700	Local Revenue	$ 4,395	$ 147,226,[illegible]	(Includes property tax collections which are based on CURRENT YEAR estimated valuations)
5800	State Revenue	$ 5,568	$ 186,521,938	
5900	Federal Revenue	$ 104	$ 3,500,000	
	Total Revenues		$ 337,248,000	
7900	Other Sources	$ 15	$ 500,000	
	Total Estimated Revenue & Other Sources	$ 10,082	$ 337,748,000	

Function Code	Budgeted Expenditures	%	Per Enrolled 33,500	Totals	Payroll 6100	Services 6200	Supplies 6300	Travel/Misc 6400	Debt 6500	Capital Exp 6600
11	Instruction	57%	$ 5,988	$ 200,591,101	$ 175,250,918	$ 11,122,589	$ 12,695,103	$ 1,224,491	$ -	$ 298,000
12	Instructional Resources & Media S	1%	$ 62	$ 2,080,846	$ 1,846,646	$ 42,300	$ 99,900	$ 60,000	$ -	$ 32,000
13	Curr & Instructional Staff Develop	3%	$ 293	$ 9,812,543	$ 7,619,498	$ 1,040,290	$ 429,250	$ 714,505	$ -	$ 9,000
21	Instructional Leadership	1%	$ 156	$ 5,236,712	$ 4,468,139	$ 158,794	$ 294,569	$ 305,210	$ -	$ 10,000
23	School Leadership	6%	$ 591	$ 19,788,203	$ 18,353,628	$ 199,900	$ 833,812	$ 382,863	$ -	$ 18,000
31	Guidance & Counseling Services	5%	$ 496	$ 16,622,717	$ 13,929,444	$ 913,620	$ 1,651,133	$ 127,020	$ -	$ 1,500
32	Social Services	1%	$ 57	$ 1,898,930	$ 1,166,440	$ 688,670	$ 13,540	$ 27,280	$ -	$ 3,000
33	Health Services	1%	$ 96	$ 3,206,566	$ 3,110,401	$ 16,900	$ 49,440	$ 28,825	$ -	$ 1,000
34	Pupil Transportation	3%	$ 324	$ 10,848,013	$ 7,284,629	$ 278,500	$ 1,563,800	$ 314,084	$ -	$ 1,407,000
36	Co-Curricular Activities	2%	$ 241	$ 8,062,579	$ 3,681,179	$ 1,056,000	$ 422,250	$ 2,895,150	$ -	$ 8,000
41	General Administration	2%	$ 254	$ 8,517,284	$ 5,881,217	$ 1,408,280	$ 262,590	$ 947,197	$ -	$ 18,000
51	Plant Maintenance	11%	$ 1,100	$ 36,845,955	$ 16,994,725	$ 12,080,700	$ 2,851,080	$ 4,752,450	$ -	$ 167,000
52	Security & Monitoring Services	2%	$ 246	$ 8,225,177	$ 6,043,200	$ 470,550	$ 559,149	$ 71,278	$ -	$ 1,081,000
53	Data Processing Services	3%	$ 278	$ 9,325,521	$ 4,887,728	$ 3,164,694	$ 1,005,600	$ 232,499	$ -	$ 35,000
61	Community Services	0%	$ 45	$ 1,511,998	$ 1,304,348	$ 45,200	$ 63,350	$ 97,600	$ -	$ 1,500
71	Debt Service	0%	$ 41	$ 1,388,000	$ -	$ -	$ -	$ -	$ 1,388,000	$ -
81	Facilities Acquisition and Constru	1%	$ 90	$ 3,000,000	$ -	$ -	$ -	$ -	$ -	$ 3,000,000
91	Recapture Payment to state	0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
92	Recapture Incremental Costs	0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
93	Shared Service Arrangement	0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
99	Inter-Governmental Charges	1%	$ 67	$ 2,260,855	$ -	$ 2,260,855	$ -	$ -	$ -	$ -
	Total Budgeted Expenditures	100%	10,425	$ 349,223,000	$ 271,822,140	$ 34,947,842	$ 22,794,566	$ 12,180,452	$ 1,388,000	$ 6,090,000
					77.8%	10.0%	6.5%	3.5%	0.4%	1.7%
00-8XXX	Other Uses		$ 16	525,000						
	Total Exp & Operating Transfer Out		$ 10,440	349,748,000						
Estimated Increase (Decrease) to Fund Balance				$ (12,000,000)						

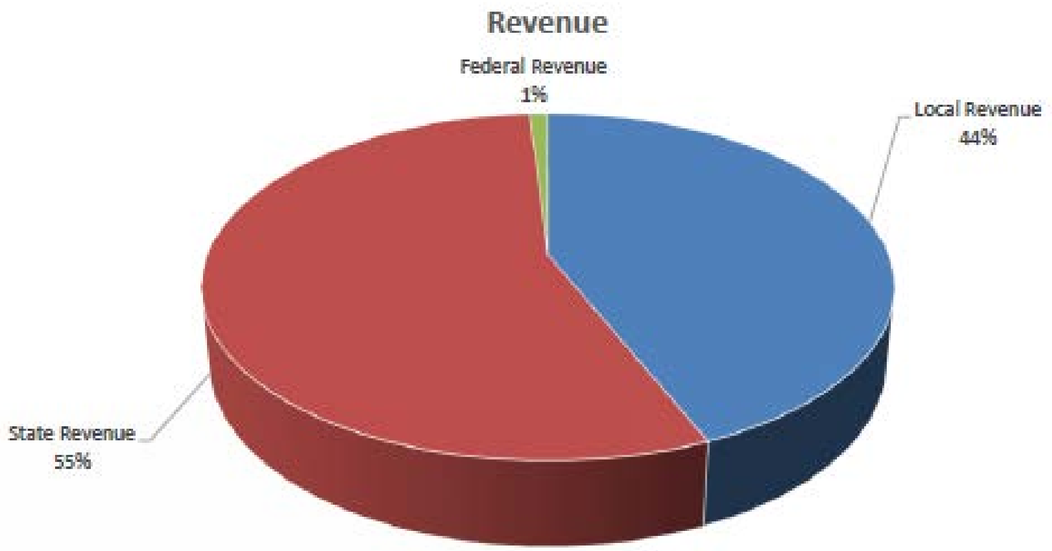
Expenditure Object Code Summary

6100	Salaries and Benefits	$ 8,114	$ 271,822,140	
6200	Contracted Services	$ 1,043	$ 34,947,842	(Includes recapture obj 6224 if any and lobbying obj 6214) $ 4,000
6300	Supplies and Materials	$ 680	$ 22,794,566	
6400	Other Operating Expenses	$ 364	$ 12,180,452	(Includes statutorily required postings in newspaper obj 6491) $ 16,700
6500	Debt Service	$ 41	$ 1,388,000	
6600	Capital Outlay	$ 182	$ 6,090,000	
8900	Other Uses	$ 16	$ 525,000	
	Total Exp & Operating Transfer Out	$ 10,440	$ 349,748,000	
			$ -	

Estimated Fund Balance at of 6/30/24	$ 100,504,112
Estimated Fund Balance at of 6/30/25	$ 88,504,112
Estimated Change in Fund Balance	$ (12,000,000)

General Fund

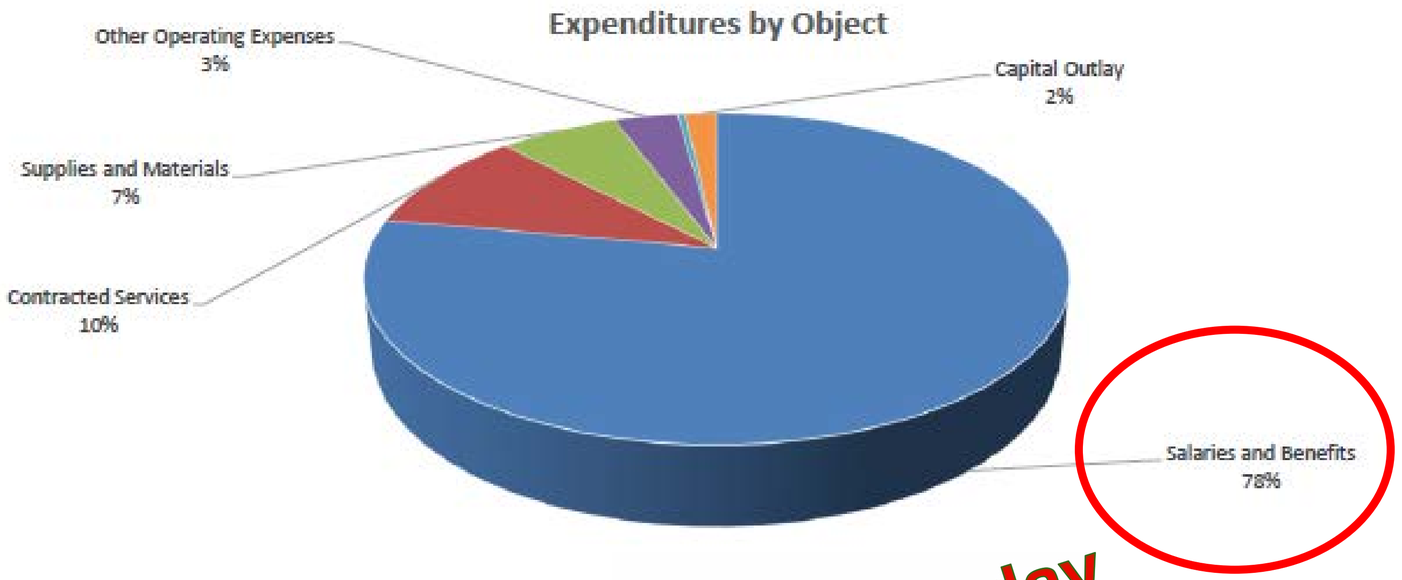
Revenue



Object Code	Estimated Revenue	Per Enrolled 33,500	2024 - 2025 Budget
5700	Local Revenue	$ 4,395	$ 147,226,062
5800	State Revenue	$ 5,568	$ 186,521,938
5900	Federal Revenue	$ 104	$ 3,500,000
	Total Revenues		$ 337,248,000
7900	Other Sources	$ 15	$ 500,000
	Total Estimated Revenue & Other Sources	$ 10,082	$ 337,748,000

$56 per attendee per school day

General Fund



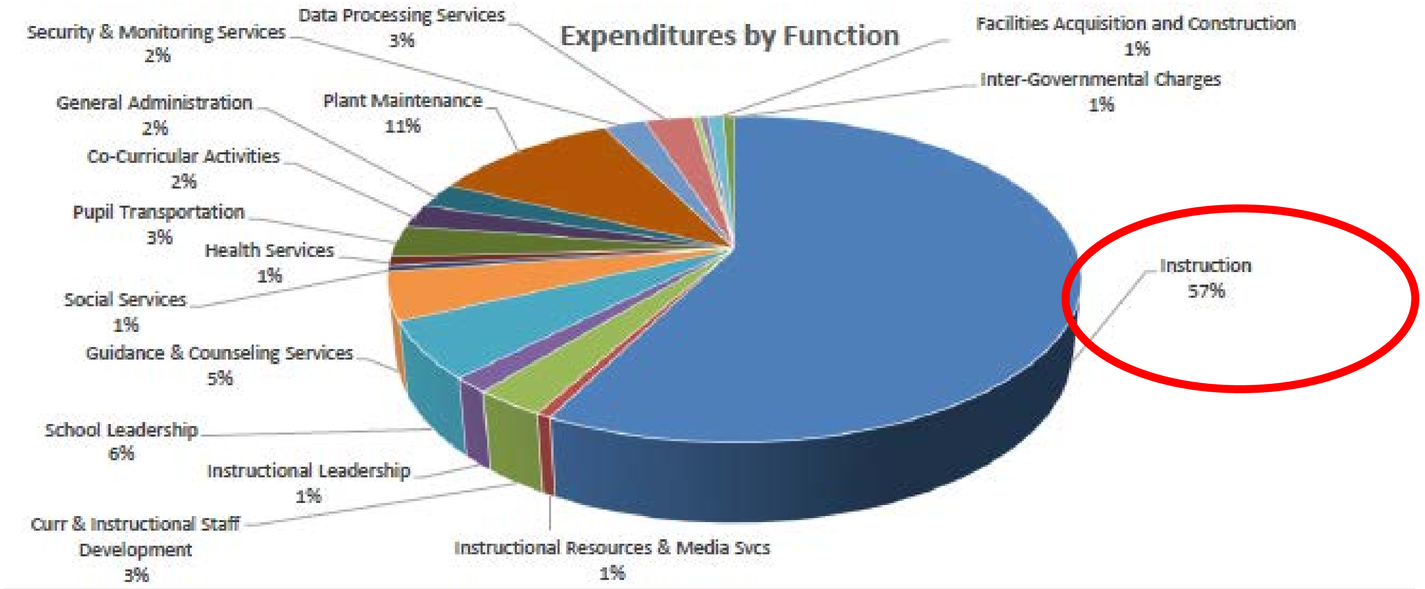
$58 per enrolled per school day

Expenditures By Object

Expenditure Object Code Summary

6100	Salaries and Benefits	$	8,114	$271,822,140
6200	Contracted Services	$	1,043	$ 34,947,842
6300	Supplies and Materials	$	680	$ 22,794,566
6400	Other Operating Expenses	$	364	$ 12,180,452
6500	Debt Service	$	41	$ 1,388,000
6600	Capital Outlay	$	182	$ 6,090,000
8900	Other Uses	$	16	$ 525,000
	Total Exp & Operating Transfer Out	$	10,440	$349,748,000

General Fund



Expenditures by Function

Function Code	Budgeted Expenditures	%	Per Enrolled 33,500	Totals
11	Instruction	57%	$ 5,988	$ 200,591,101
12	Instructional Resources & Media S	1%	$ 62	$ 2,080,846
13	Curr & Instructional Staff Develop	3%	$ 293	$ 9,812,543
21	Instructional Leadership	1%	$ 156	$ 5,236,712
23	School Leadership	6%	$ 591	$ 19,788,203
31	Guidance & Counseling Services	5%	$ 496	$ 16,622,717
32	Social Services	1%	$ 57	$ 1,898,930
33	Health Services	1%	$ 96	$ 3,206,566
34	Pupil Transportation	3%	$ 324	$ 10,848,013
36	Co-Curricular Activities	2%	$ 241	$ 8,062,579
41	General Administration	2%	$ 254	$ 8,517,284
51	Plant Maintenance	11%	$ 1,100	$ 36,845,955
52	Security & Monitoring Services	2%	$ 246	$ 8,225,177
53	Data Processing Services	3%	$ 278	$ 9,325,521
61	Community Services	0%	$ 45	$ 1,511,998
71	Debt Service	0%	$ 41	$ 1,388,000
81	Facilities Acquisition and Constru	1%	$ 90	$ 3,000,000
91	Recapture Payment to state	0%	$ -	$ -
92	Recapture Incremental Costs	0%	$ -	$ -
93	Shared Service Arrangement	0%	$ -	$ -
99	Inter-Governmental Charges	1%	$ 67	$ 2,260,855
	Total Budgeted Expenditures	100%	10,425	$ 349,223,000
00-8XXX	Other Uses		$ 16	525,000
	Total Exp & Operating Transfer Out		$ 10,440	349,748,000

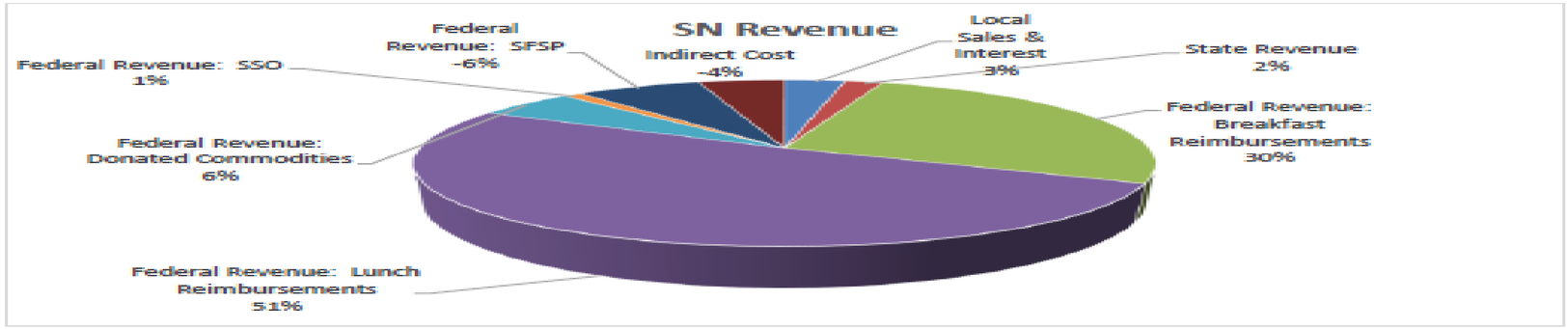
$58 per enrolled per school day

School Nutrition

Ector County Independent School District
School Nutrition Fund 240
Statement of Revenues and Expenditures
Budget 2024/2025
as of 6/18/24

REVENUE

Object Code	Revenue		Beginning/ Original Budget	%	Per Enrolled 33,500
5700	Local Sales & Interest	$	702,700	3%	
5800	State Revenue	$	434,000	2%	
5921	Federal Revenue: Breakfast Reimbursements	$	5,932,000	29%	
5922	Federal Revenue: Lunch Reimbursements	$	11,377,300	56%	
5923	Federal Revenue: Donated Commodities	$	1,159,235	6%	
5929	Federal Revenue: SSO	$	213,000	1%	
5939	Federal Revenue: SFSP	$	1,459,080	7%	
5929-01	Indirect Cost	$	(1,000,000)	-5%	
Total Revenue		$	20,277,315	100%	$ 605
7900	Other Sources	$	50,000		$ 1
	Total Estimated Revenue & Other Sources	$	20,327,315		$ 607



In 23/24, all students could eat free breakfast and lunch.

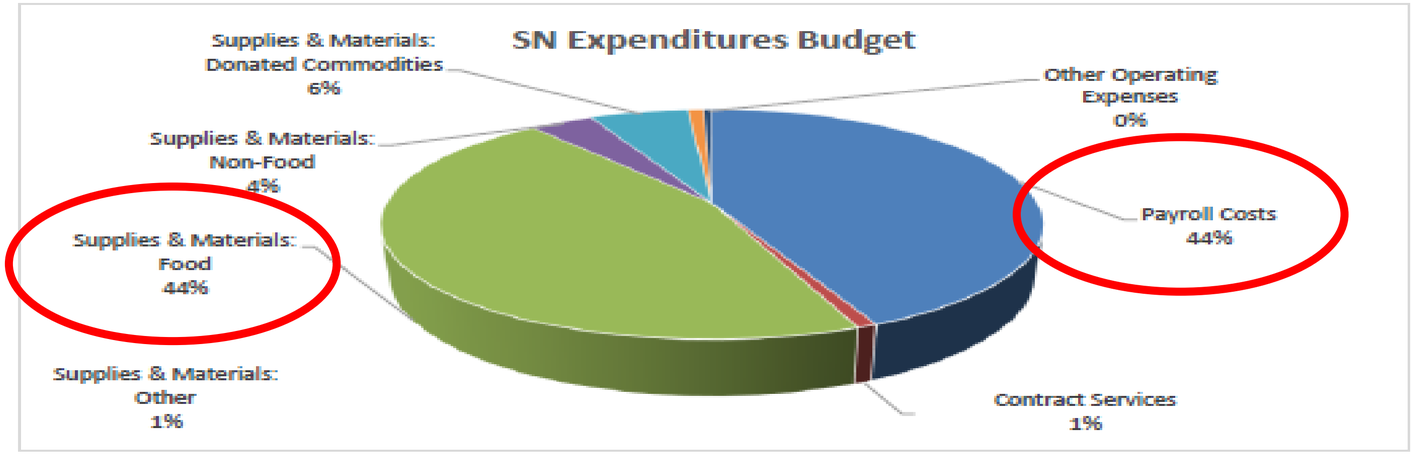
On average of 13,595 students (40%) ate FREE breakfast daily, and 17,591 (53%) ate FREE lunch daily.

School Nutrition

EXPENDITURES

Object Code	Fn Code	Expenditure		Beginning/ Original Budget	%		Per Enrolled 33,500
6100	35	Payroll Costs	$	8,732,859	43%		
6200	35	Contracted Services	$	166,000	1%		
6341	35	Supplies & Materials: Food	$	9,162,721	45%		
6342	35	Supplies & Materials: Non-Food	$	750,000	4%		
6344	35	Supplies & Materials: Donated Commodities	$	1,159,235	6%		
63xx	35	Supplies & Materials: Other	$	185,000	1%		
6400	35	Other Operating Expenses	$	101,500	1%		
			$	20,257,315	100%	$	605
6600		Capital Outlay	$	70,000		$	2
Total Expenditures			$	20,327,315		$	607

	$	-
Estimated Fund Balance at of 6/30/24	$	7,166,340
Estimated Fund Balance at of 6/30/25	$	7,166,340
Estimated Change in Fund Balance	$	-





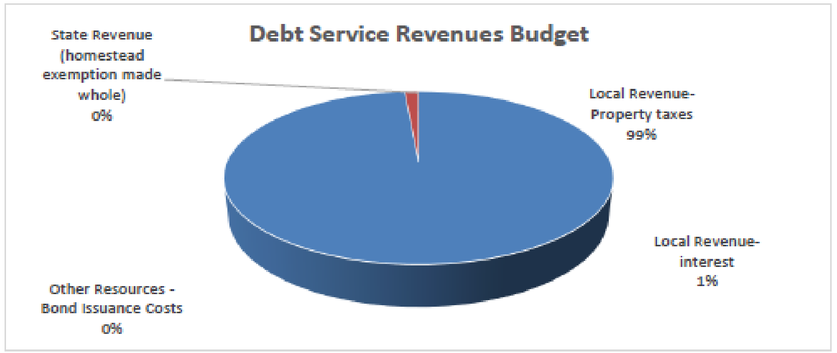
Debt Service

Ector County Independent School District
Debt Service Fund 599
Revenues and Expenditures
Budget FY 2024/25
at 6/18/24

Finance Division

REVENUE

Object Code	Revenue	Beginning/ Original Budget	%	Per Enrolled 33,500
571x	Local Revenue-Property taxes	$ 45,624,195	99%	
574x	Local Revenue-interest	$ 625,000	1%	
5800	State Revenue (homestead exemption made whole)	$ -	0%	
7900	Other Resources - Bond Issuance Costs	$ -	0%	
Total Revenue		$ 46,249,195	100%	$ 1,381



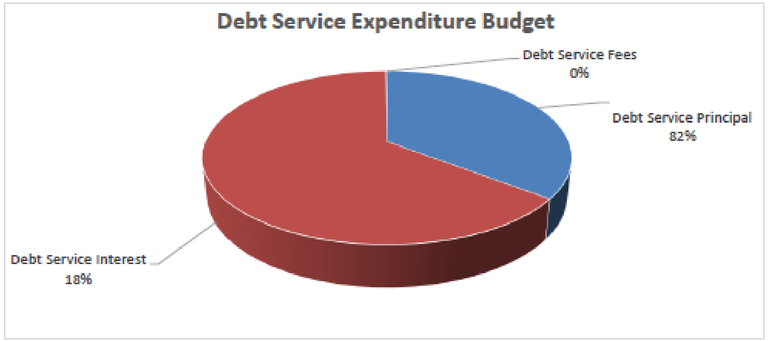
EXPENDITURES

Object Code	Expenditure	Beginning/ Original Budget	%	Per Enrolled 33,500
6511	Debt Service Principal	$ 5,965,000	35%	
6521	Debt Service Interest	$ 10,864,047	64%	
6524	Debt Service - Bond Issuance Costs	$ -	0%	
6599	Debt Service Fees	$ 20,148	0%	
8900	Debt Service - Bond Issuance Costs		0%	
Total Expenditures - Function 71		$ 16,849,195	100%	$ 503
		$ 29,400,000		

Net Change in Fund Balance

Estimated Fund Balance at of 6/30/24	$ 16,820,602	For payments in 2024/2025
Estimated Fund Balance at of 6/30/25	$ 46,220,602	For payments beginning 1.5 months later in August
Estimated Change in Fund Balance	$ 29,400,000	

Notes Debt Service payments are due in Feb and August of each year.
Fund Balance will be used to make August principal and interst payments in August 2025.



Additional revenues/expenditures of $29.4 million is included to pay bonds 1.5 months after end of year and to defease (pre-pay) some outstanding bonds and to save approximately $4 million in future interest costs.

Budget Summary Report for ECTOR COUNTY ISD

	2023 - 2024 Actual Budget		
		Aggregrate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	$203,093,872	$6,063
12	Instructional Resources, Media Services	$2,171,703	$65
13	Curriculum Development & Staff Development	$7,721,409	$230
95	Payment to Juvenile Justice AEP	$0	$0
	Total:	$212,986,984	$6,358
Instructional Support			
21	Instructional Leadership	$5,509,168	$164
23	School Leadership	$23,620,378	$705
31	Guidance & Counseling, Evaluation	$15,849,931	$473
32	Social Work Services	$1,732,487	$52
33	Health Services	$3,288,406	$98
36	Co-curricular/ Extra-curricular Activities	$8,234,311	$246
	Total	$58,234,681	$1,738

	2024 - 2025 "Proposed" Budget		
		Aggregrate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	$200,591,101	$5,988
12	Instructional Resources, Media Services	$2,080,846	$62
13	Curriculum Development & Staff Development	$9,812,543	$293
95	Payment to Juvenile Justice AEP	$0	$0
	Total:	$212,484,490	$6,343
Instructional Support			
21	Instructional Leadership	$5,236,712	$156
23	School Leadership	$19,788,203	$591
31	Guidance & Counseling, Evaluation	$16,622,717	$496
32	Social Work Services	$1,898,930	$57
33	Health Services	$3,206,566	$96
36	Co-curricular/ Extra-curricular Activities	$8,062,579	$241
	Total	$54,815,707	$1,636
			$0

Central Administration				Central Administration			$0
41	General Administration	$9,277,500	$277	41	General Administration	$8,496,684	$254
41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	$23,080	$1	41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	$16,600	$0
41 Lobbying	Expenditures for "directly or indirectly influencing or attempy to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	$4,000	$0	41 Lobbying	Expenditures for "directly or indirectly influencing or attempy to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	$4,000	$0
	Total:	$9,304,580	$278		Total:	$8,517,284	$254
District Operations				District Operations			
51	Plant Maintenance & Operations	$41,536,047	$1,240	51	Plant Maintenance & Operations	$36,845,955	$1,100
52	Security and Monitoring	$6,201,921	$185	52	Security and Monitoring	$8,225,177	$246
53	Data Processing	$9,717,830	$290	53	Data Processing	$9,325,521	$278
34	Student Transportation	$11,852,924	$354	34	Student Transportation	$10,848,013	$324
35	Food Services	$23,513,199	$702	35	Food Services	$20,327,315	$607
	Total:	$92,821,921	$2,771		Total:	$85,571,981	$2,554
Debt Service				Debt Service			
71	Debt Service	$49,060,925	$1,465	71	Debt Service	$18,237,195	$544
Other				Other			
61	Community Service	$1,677,492	$50	61	Community Service	$1,511,998	$45
81	Facilities Acquisition and Construction	$15,259,846	$456	81	Facilities Acquisition and Construction	$3,000,000	$90
91	Contracted Instructional Services Between Public schools	$0	$0	91	Contracted Instructional Services Between Public schools	$0	$0
92	Incremental Cost Associated with Chapter 41 School Districts	$0	$0	92	Incremental Cost Associated with Chapter 41 School Districts	$0	$0
93	Payments to Fiscal Agents for Shared Service Arrangements	$0	$0	93	Payments to Fiscal Agents for Shared Service Arrangements	$0	$0
97	Payments to Tax Increment Funds	$0	$0	97	Payments to Tax Increment Funds	$0	$0
99	Inter-government charges not Defined in Other codes	$2,132,882	$64	99	Inter-government charges not Defined in Other codes	$2,260,855	$67
	Total:	$19,070,220	$569		Total:	$6,772,853	$202

Property Tax

50-280 (Rev -4-22/6)

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Ector County Independent School District will hold a public meeting at 6:00 p.m. Tuesday, June 18, 2024 in the ECISD Central Administration Office first floor Board Room at 802 N. Sam Houston, Odessa TX. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	$ .7596	/$100 (Proposed rate for maintenance and operations)
School Debt Service Tax approved by local voters	$ .2544	/$100 (Proposed rate to pay bonded indebtedness)

Comparison of Proposed Rates with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	2.32 %	increase
Debt service	.63 %	increase
Total expenditures	2.12 %	increase

Total Appraised Value and Total Taxable Value
(as calculated under Section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$ 24,232,771,178	$ 24,339,746,048
Total appraised value* of new property**	$ 839,819,651	$ 1,836,819,063
Total taxable value*** of all property	$ 18,054,865,100	$ 17,582,027,735
Total taxable value*** of new property**	$ 617,331,002	$ 1,479,809,046

* "Appraised value" is the amount shown on the appraisal roll and defined by Section 1.04 (8), Tax Code
** "New property" is defined by Section 26.012 (17), Tax Code
*** "Taxable value" is defined by Section 1.04 (10), Tax Code

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $ 344,365,000

* Outstanding Principal for 2024/25

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations*	Interest & Sinking Fund**	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$ .75960	$ .25440	$ 1.01400	$ 5,987	$ 5,784
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$ .74974	$ .24998	$ .99971	$ 5,962	$ 5,778
Proposed Rate	$ .75960	$ .25440	$ 1.01400	$ 5,963	$ 5,794

** The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	$ 202,180	$ 220,486
Average Taxable Value of Residences	$ 81,635	$ 85,984
Last Year's Rate Versus Proposed Rate per $100 Value	$ 1.014	$ 1.014
Taxes Due on Average Residence	$ 827.78	$ 871.88
Increase (Decrease) in Taxes		$ 44.10

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is $1.014. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $1.014.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	$ 43,535,927
Interest & Sinking Fund Balance(s)	$ 4,831,267

A school district may not levy the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property. The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Based on estimated property values in April 2024

Published in Newspaper on 6/8/24

Let's look closer….

50-280 (Rev -4-22/6)

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Maintenance Tax	$ .7596	/$100 (Proposed rate for maintenance and operations)
School Debt Service Tax approved by local voters	$ .2544	/$100 (Proposed rate to pay bonded indebtedness)

Same tax rate

Comparison of Proposed Rates with Last Year's Budget

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Approximate increase in total appraised value: .44%

Bonded Indebtedness

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* Outstanding Principal for 2024/25

Comparison of Proposed Rates with Last Year's Rates

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Gross revenue per penny of tax: $1.74 million

Approximate increase in average homestead value: 9%

Approximate increase in average homestead taxes: $44

Maximum Compressed Rate (MCR) No New Revenue (NNR) and Voter Approved Tax Rate (VATR)

Appendix

Preliminary rate as of June 2024. TEA final calculated rate will be available by 8/12/24 prior to adoption of tax rate in September.

Texas Administrative Code

TITLE 19	EDUCATION
PART 2	TEXAS EDUCATION AGENCY
CHAPTER 61	SCHOOL DISTRICTS
SUBCHAPTER AA	COMMISSIONER'S RULES ON SCHOOL FINANCE
RULE §61.1000	Maximum Compressed Tax Rate Calculation and Data Collection

Ector County ISD
Maximum Compressed Tax Rate
Based on April 2024 estimated values
for Fiscal Year 2024-2025
as of 6/3/24

68901	ECTOR COUNTY ISD
TY 2023 Value Lost to the Local Optional Homestead Exemption	$1,209,699,330
TY 2023 Comptroller Certified School District Taxable Value for M&O Purposes (T2)	$18,351,234,763
TY 2023 Chief Appraiser's July 25th Certified Taxable Property Values from the Certified Appraisal Roll ($100K HSE)	$18,054,865,100
TY 2024 Chief Appraiser's July 25th Certified Taxable Property Values from the Certified Appraisal Roll ($100K HSE)	$17,582,027,735
CAD Value Growth (calculated)	-2.62%
TY 2024 Property Value No Longer Subject to a Limitation on Appraised Value under Chapter 313, Tax Code	$0
TY 2024 Property Value No Longer Subject to a Limitation on Appraised Value under Chapter 311, Tax Code	$0
Total Exemption expiry (E) (per TEC §48.2551 (a))	$0
Growth Net of Expiring Chapter 313 or 311 Agreements (calculated)	-2.62%
TY 2024 Local Optional Homestead Exemption Value Loss	$1,285,087,100
Local Optional Homestead Exemption Value Change (calculated)	$75,387,770
Estimated TY 2024 Comptroller Certified School District Value for M&O purposes (T2)	$17,977,704,283
Prior Year (TY 2023) Maximum Compressed Tax Rate (MCR)	0.6213
Local Preliminary MCR = (1.025 ((TY 2023 DPV+E) * PYMCR)) / TY 2024	0.6215
TY 2024 State Compression Percentage (lesser of PY State MCR or 0.6880 * (1.025/1.0287) - 0)	0.6855
TEC §48.2552 TY 2024 Limitation on Maximum Compressed Tax Rate (0.6855 * 0.9)	0.6169
MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552)	0.6213

		88th Legislature SS #2
		2024-25
1) Compressed Tax Rate (MCR)		0.6213
2) Plus: Greater of (A) or (B):		
(A) Enrichment Tax Rate for Preceding Year	0.1383	
Less: Compression of Copper Pennies	0.0000	
	0.1383	
(B) $0.05	0.0500	0.1383
3) M&O "Voter-Approval" (Rollback) Rate		0.7596
(4) Plus Debt Rate		0.2544
(5) Total Maximum Rate Without TRE (#3 + #4)		1.0140

Ector County ISD
Tax Rate History
Per $100 valuation
Required by Section 26.16 Texas Tax Code

ECISD Finance Division

Fiscal Year	M&O Rate	I&S Rate	Total Tax Rate	Change
2003/04	1.500000	0.061000	1.561000	
2004/05	1.450000	0.069200	1.519200	-2.68%
2005/06	1.280000	0.072500	1.352500	-10.97%
2006/07	1.030000	0.080000	1.110000	-17.93%
2007/08	1.030000	0.082000	1.112000	0.18%
2008/09	1.040000	0.082000	1.122000	0.90%
2009/10	1.040000	0.088600	1.128600	0.59%
2010/11	1.040000	0.095000	1.135000	0.57%
2011/12	1.040000	0.095000	1.135000	0.00%
2012/13	1.070000	0.079500	1.149500	1.28%
2013/14	1.040000	0.121000	1.161000	1.00%
2014/15	1.040000	0.121000	1.161000	0.00%
2015/16	1.040000	0.110000	1.150000	-0.95%
2016/17	1.040000	0.110000	1.150000	0.00%
2017/18	1.040000	0.109570	1.149570	-0.04%
2018/19	1.170000	0.109570	1.279570	11.31%
2019/20	1.068350	0.109570	1.177920	-7.94%
2020/21	1.054700	0.123220	1.177920	0.00%
2021/22	1.051700	0.126220	1.177920	0.00%
2022/23	0.981000	0.196920	1.177920	0.00%
2023/24	0.759600	0.254400	1.014000	-13.92%
2024/25	0.759600	0.254400	1.014000	0.00%



Proposed Tax Rate compared to prior year

- The total tax rate is the same as the prior year.
- The M&O tax rate is the same.
- The I&S tax rate is the same.
- The total tax rate is at or below the voter approval rate.
- The total tax rate is at or under the maximum tax rate allowed without a tax rate election.
- The M&O tax rate is at or below the voter approval/rollback/no new revenue tax rate.
- The I&S tax rate is at or below the allowable to cover bond costs.

Note: The final tax rate will be proposed and adopted after the certified values are received in July. (Texas Tax Code 26.05). TEA will provide the maximum tax rate in August and all will be presented in the September 2024 board meeting.

Ector County ISD

Budget & Tax Rate Hearing

2024 – 2025

Presented by: Deborah Ottmers, ECISD Chief Financial Officer

6/18/2024